

State of California  
BOARD OF EQUALIZATION

**CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS**

**Regulation 4501. CITATIONS.**

*Reference:* Sections 22973, subdivision (a)(5), 22974, 22974.3, 22974.4, 22974.5, 22974.7, 22974.8, 22978.1, 22978.2, 22978.4, 22978.5, 22978.6, 22978.7, 22979, 22979.4, 22979.5, 22979.6, 22979.7, 22980, 22980.1, 22980.2, 22980.3, 22981, Business and Professions Code; Section 853.6, Penal Code.

**(a)** Issuance of a Civil or Criminal Citation. The Investigations Division may issue a citation to a licensee or unlicensed person if the licensee or unlicensed person is determined to be in violation of any provision of the Act.

**(b)** Contents and Service of a Civil Citation. The citation shall be in writing and shall describe the nature and facts of the violation, including a reference to the statute(s) violated. The citation shall state that the Board will mail a notice regarding the citation and information about any penalties, if applicable, and appeal rights. The citation shall be placed in a sealed envelope, with postage paid, addressed to the owner of record at the owner's last known address as it appears in the records of the Board. The giving of notice shall be deemed complete at the time of deposit of the notice at a United States Post Office, mailbox, sub-post office, substation, mail chute, or other facility regularly maintained or provided by the United States Postal Service, without extension of time for any reason. In lieu of mailing, notice may be served personally by delivery to the person to be served and service shall be deemed complete at the time of such delivery. Personal delivery to a corporation may be made by delivery of a notice to any person designated to be served for the corporation with summons and complaint in a civil action, pursuant to the Code of Civil Procedure.

**(c)** Contents and Service of a Criminal Citation. A criminal citation shall state the appearance date and the appropriate jurisdiction. The citation shall be served in accordance with Penal Code section 853.6.

*History:* Adopted December 12, 2006, effective April 21, 2007.